## **Article - Business Regulation**

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§5–205.

- (a) There is a Cemetery Oversight Fund.
- (b) (1) (i) By regulation, the Director shall establish reasonable fees and a fee schedule for the issuance and renewal of registrations and permits.
- (ii) The Director may not assess a crematory a per-occurrence cremation fee.
- (2) In establishing the fees, the Director shall consider the size of the business, whether the business is for–profit or designated as tax exempt under § 501(c) of the Internal Revenue Code, the volume of business conducted, and the type of services provided, including the percentage of preneed contracts written.
- (c) The fees charged shall be set so as to approximate the direct and indirect cost of maintaining the Office.
- (d) The Director shall pay all funds collected under this title to the Comptroller who shall distribute the fees to the Cemetery Oversight Fund.
- (e) (1) The Fund shall be used to cover the actual documented direct and indirect costs of fulfilling the statutory and regulatory duties of the Office.
- (2) The Fund is a continuing nonlapsing fund, not subject to § 7-302 of the State Finance and Procurement Article.
- (3) Any unspent portions of the Fund may not revert or be transferred to the General Fund of the State, but shall remain in the Fund to be used for the purposes specified in this title.
  - (4) No other State money may be used to support the Fund.
  - (f) (1) The Director shall administer the Fund.
- (2) Moneys in the Fund may be expended for any lawful purpose authorized under the provisions of this title.
- (g) The Legislative Auditor shall audit the accounts and transactions of the Fund as provided in § 2-1220 of the State Government Article.

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